

# Instructions for Form FTB 3588

## Voucher for LLC Electronically Filed (e-filed) Returns

### General Information

Use form FTB 3588, Voucher for LLC e-filed Returns, to pay the fee only if the Limited Liability Company (LLC):

- Files its tax return electronically,
- Has a balance due, and
- Remits payment with a check or money order.

#### Private Mail Box

Include the Private Mail Box (PMB) in the address field. Write the acronym "PMB" first, then the box number. Example: 111 Main Street PMB 123.

### General Instructions

Is form FTB 3588 preprinted with the LLC's information?

**Yes.** Go to number 1. **No.** Go to number 2.

1. Verify that the following information is correct before writing the check or money order:

- LLC's name;
- Address;
- Secretary of State (SOS) file number;
- Federal employer identification number (FEIN); and
- Amount of payment.

If a change to the information is needed, use a black or blue ink pen to draw a line through the incorrect information and clearly print the new information. Scanning machines may not be able to read other colors of ink. Then, go to number 3.

2. If there is a balance due, complete the voucher at the bottom of this page. Print the LLC's name, DBA, address, Secretary of State (SOS) file number, federal employer identification number (FEIN), and amount of payment in the space provided. Print all names and words in **CAPITAL LETTERS**. Use a black or blue ink pen. Scanning machines may not be able to read other colors of ink.

Verify that the following information is complete:

- LLC's name;
- Address;
- SOS file number;
- FEIN; and
- Amount of payment.

The information on form FTB 3588 should match the information that was electronically transmitted to the FTB and the information printed on the paper copy of the LLC's 2006 return of income.

3. Make the check or money order payable to "Franchise Tax Board." Write the SOS file number, taxable year 2006, and Form 568 that the LLC electronically filed, on the check or money order.

**Note:** Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

4. Detach the payment voucher from the bottom of this page, only if an amount is owed. Enclose, but **do not** staple, the payment with the voucher and mail to:

FRANCHISE TAX BOARD  
PO BOX 942857  
SACRAMENTO CA 94257-0531

**Note:** Do not send a paper copy of the LLC e-filed return of income to the FTB. Keep it for the LLC's records.

### When to Make Payment

If there is a balance due on the LLC's 2006 e-filed return of income, send form FTB 3588 with the payment to FTB.

#### Payment of Tax Due Dates:

To avoid late payment penalties and interest, 100% of the tax liability must be paid by the 15th day of the 4th month following the close of the taxable year. The late payment penalty may be waived where 90% of the tax shown on the return is paid by the original due date of the return, but not less than the annual tax.

When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

### Penalties and Interest

If the entity fails to pay its total liability by the due date of the return, a late payment penalty and interest will be added to the tax due. To avoid late payment penalties and interest, the tax liability must be paid by the 15th day of the 4th month, following the close of the taxable year. The late payment penalty may be waived where 90% of the tax shown on the return is paid by the original due date of the return, but not less than the annual tax.

**Note:** When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

✂ DETACH HERE IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM DETACH HERE ✂

**Fiscal year: File and Pay by the 15TH DAY OF 4TH MONTH FOLLOWING THE CLOSE OF THE TAXABLE YEAR.**

**Calendar year: File and Pay by APRIL 16, 2007.**

TAXABLE YEAR

CALIFORNIA FORM

**2006 Voucher for LLC e-filed Returns**

**3588 (e-file)**

For calendar year 2006 or fiscal year beginning month \_\_\_\_\_ day \_\_\_\_\_ year \_\_\_\_\_, and ending month \_\_\_\_\_ day \_\_\_\_\_ year \_\_\_\_\_.

Limited liability company name

Secretary of State (SOS) file number

DBA

FEIN

Present address - number and street, PO Box, rural route, or PMB no.

Ste. no.

City

State

ZIP Code

Contact Telephone no.

( )

**Do not send copy of return  
with payment voucher.**

Amount of payment

6201063

FTB 3588 (NEW 2006)